



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PUBLIC ACCOUNTS AUDITOR II

Job Number: 20001678

Job Code: 91770V151116

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 08/16/1990

Job Revised: 12/16/2007

Grade: 13 Salary (MIN - MID):

\$16,432-\$21,875 - Hourly

\$2,670.20-\$3,554.70 - 37.5 Hr. Monthly Salary

\$2,848.22-\$3,791.68 - 40 Hr. Monthly Salary

Special Entrance Rate:

\$17.634 - Hourly

\$2,865.54 - 37.5 Hr. Monthly Salary

\$3,056.56 - 40 Hr. Monthly Salary

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Under direct supervision, performs less complex procedures in the audit of local and state records; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

EXPERIENCE:

Must have one year of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

A master's degree in accounting or business administration OR certification as a Certified Public Accountant, OR *passing score on all parts of the Certified Public Accountant exam, will substitute for one year of the required experience. (*Must have letter from Board of Accountancy to document.)

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Learns evaluation of internal control, statistical sampling techniques, effective writing skills, and beginning level information technology concepts. Completes less complex portions of the audit program relating to internal control evaluation, account balance testing and compliance with state and federal laws/regulations (all of which involve the functional areas of receipts, expenditures, inventories, fixed assets, fund balances, federal schedules, closing package information, and others as required). Prepares audit comments for review by superiors. Under direction of superiors, learns techniques related to planning and reporting for audits. As part of an audit team, participates in the examination of financial statements for third-party reliance.

UNIQUE PHYSICAL REQUIREMENTS:

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Duties may include travel throughout the Commonwealth and limited overnight stays as needed.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.